

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cletus Koerkenmeier
DOCKET NO.: 05-00068.001-R-1
PARCEL NO.: 01-1-24-02-00-000-007

The parties of record before the Property Tax Appeal Board are Cletus Koerkenmeier, the appellant; and the Madison County Board of Review.

The subject property consists of a split-level single family dwelling that contains 2,400 square feet of living area. Features of the home include central air conditioning and a two-car attached garage. The home has a frame and brick exterior and was constructed in 1969. The property is located in Highland, Helvetia Township, Madison County.

The appellant appeared before the Property Tax Appeal Board arguing the assessment of the subject is excessive based on unequal treatment. In support of this argument the appellant submitted a written statement and numerous photographs of the subject and comparables. In the statement the appellant identified four comparables that had assessments that ranged from \$15.77 to \$22.45 per square foot. The appellant indicated that three of the four comparables were located in Highland and had city utilities. He indicated the subject had an improvement assessment of \$21.65 per square foot of living area, which is excessive. The appellant also asserted the Property Tax Appeal Board issued a decision on August 21, 2002, reducing the subject's 2001 assessment to \$33,330. He contends the increase in the subject's assessment from the Property Tax Appeal Board's determination was excessive. He argued that comparable properties had assessment increases ranging from 7.198% to 11.429% while the subject had an assessment increase from 2004 to 2005 from \$38,690 to \$57,690 or 49.108%, which is excessive. The appellant indicated that the most similar properties had a 3.82% assessment increase from 2004 to 2005 and an assessment decrease of 2.49% from 2004 to 2005.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,760
IMPR.:	\$	42,260
TOTAL:	\$	49,020

Subject only to the State multiplier as applicable.

The appellant also noted that he had made repairs to the concrete in front of his home and painted the house but these repairs should not have caused an assessment increase. The appellant further noted the subject has a well and septic which detracts for value. Based on this evidence the appellant requested the subject's assessment be reduced to \$34,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$57,690 was disclosed. The subject property had an equalized improvement assessment of \$50,930 or \$21.22 per square foot of living area. The board of review submitted an assessment analysis using seven comparables in support of its argument. The comparables were improved with split level dwellings that ranged in size ranging from 1,997 to 2,620 square feet of living area. The dwellings were constructed from 1966 to 1975. These properties had improvement assessments that ranged from \$17.61 to \$21.77 per square foot of living area. The board of review's witness testified that 2005 was a general reassessment year which accounted for the assessment change from 2004 to 2005. The witness also testified that the subject had been assigned a grade factor of B-05, however, the board of review was of the opinion the classification should be changed to a C. As a result the board of review was of the opinion that the subject's improvement assessment should be reduced to \$43,900 or \$18.29 per square foot of living area.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The Board finds the analysis submitted by the board of review was the most persuasive in the record. The board of review submitted an assessment analysis on seven comparables improved with similar styled dwellings as the subject. The comparables were improved with split level dwellings that ranged in size from 1,997 to 2,620 square feet of living area. The dwellings were constructed from 1966 to 1975. These properties had improvement assessments that ranged from \$17.61 to \$21.77 per square foot of living area.

The subject property had an equalized improvement assessment of \$50,930 or \$21.22 per square foot of living area. The board of review acknowledged during the hearing that the subject improvement's grade should be changed from a B-05 to a C with a resulting reduction to the subject's improvements assessment to \$18.29 per square foot of living area. The Board finds this data demonstrates the subject dwelling is being inequitably assessed.

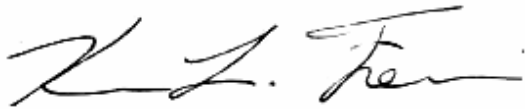
The Board gave less weight to the appellant's evidence that focused on the percentage change in assessment from 2004 to 2005. The Board finds the better analysis is to compare similar properties on their physical characteristics and assessments on a unit basis. By comparing properties on such attributes as age, style, size and features allows the Board to better analyze assessments and make a determination whether or not a property is being disproportionately assessed.

For these reasons the Board finds the assessment of the subject property as established by the board of review is incorrect and a reduction is warranted based on assessment inequity.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.